

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 1882 – HB 1937

January 28, 2020

SUMMARY OF BILL: Deletes obsolete language from Tenn. Code Ann. § 67-4-703(c), which authorized the Commissioner of Revenue to have broad discretion, from July 1, 2013 to December 31, 2014, for transitioning business tax administration from the local to the state level.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Removal of code which became ineffective as of December 31, 2014 will have no fiscal impact on state or local government.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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